IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

WEALTH TAX REFERENCE No 45 of 1995

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH
and
Hon'ble MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

COMMISSIONER OF WEALTH-TAX

Versus

HH RAJMATA SHRI GULABKUNVERBA SAHEBA OF NAWANAGAR TRUST

Appearance:

1. WEALTH TAX REFERENCE No. 45 of 1995
MR BB NAIK with MR MANISH R BHATT for Petitioner
NOTICE SERVED for Respondent No. 1

CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE D.A.MEHTA

Date of decision: 08/11/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

In this reference at the instance of the revenue, the Income-tax Appellate Tribunal, Ahmedabad Bench has referred the following question for our opinion in respect of assessment years 1980-81 and 1981-82 :-

"Whether the Appellate Tribunal is right in law and on facts in holding that the assessee trust is entitled for grant of exemption u/s. 5(1)(xxiii) ?"

2. We have heard Mr BB Naik, learned counsel for the revenue. Though served, none appears for the respondent-assessee.

3. Our attention has been invited to the decision dated 24.7.2001 in Wealth-tax Reference No. 10 of 1986 which was in the case of this very assessee.

4. Following the aforesaid decision, we also answer the question referred to us in the present reference in the affirmative i.e. in favour of the assessee and against the revenue.

5. The reference accordingly stands disposed of with no order as to costs.

(M.S. Shah, J.)

(D.A. Mehta, J.)

sundar/-